Docket No.: 08228/061001 (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Hisao Sato et al.

Application No.: 10/516,703

Confirmation No.: 6746

Filed: December 2, 2004

Art Unit: 2826

For: GALLIUM NITRIDE COMPOUND

Examiner: T. N. Tran

SEMICONDUCTOR DEVICE AND

MANUFACTURING METHOD

TRANSMITTAL LETTER

MS: ISSUE FEE Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Enclosed is the following item for filing in connection with the above-referenced

Patent Application:

Part B – Fee Transmittal

The Director is hereby authorized to charge any deficiency in the fees filed, asserted to be filed or which should have been filed herewith to our Deposit Account No. 50-0591, under Order No. 08228/061001.

Dated: April 4, 2008

Respectfully submitted,

Jonathan P. Osha

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